

Current as of: February 26, 1999

US Environmental Protection Agency  
Region 4  
61 Forsyth Street, SW  
Atlanta Federal Center  
Atlanta, GA 30303-8960

Dear RECIPIENT:

Attached for your use is the document, *Reporting Forms and Guidance for Administration of Your Assistance Agreement*. This document contains important information and instructions for managing your EPA assistance agreement throughout its life, from information on how to receive payment to requirements for closing your agreement.

A PDF read-only version and a Wordperfect version of this document may be found on the EPA Region 4 Grants Management Office website, which may be accessed at:

<http://www.epa.gov/region4/grantpgs/grants.htm>

We encourage you to read this document and keep it available for ready reference until your assistance agreement is closed. If you have any questions regarding this matter, please contact the EPA Grant Management Specialist shown in block 14 of your agreement. We are happy to be able to participate with you in this assistance program.

Sincerely,

Ed Springer, Chief  
Grants Management Office

Attachment

(For Part 30 recipients - universities and non-profits)

**REPORTING FORMS AND GUIDANCE  
FOR  
ADMINISTRATION OF YOUR  
ASSISTANCE AGREEMENT**

**(UNIVERSITIES AND NON-PROFITS ONLY)**

- Section 1. List of Regulations and Circulars**
- 2. Payment Procedures**
  - 3. Disadvantaged Business Enterprise (DBE) Guidance**
  - 4. DBE Reports**
  - 5. Procurement Information**
  - 6. Changes to Your Agreement**
  - 7. Financial Status Reports (FSRs)**
  - 8. FSR Supplemental Guidance**
  - 9. Closing Your Agreement**

(Section 1)

## **EPA GRANT REGULATIONS AND OMB CIRCULARS**

The general EPA grant regulations and OMB Circulars listed below apply to *all* EPA assistance programs. (NOTE: General Administrative Regulations and Cost principles *apply by type of organization*, e.g. State Agency, non-profit, etc.). Compliance is a recipient responsibility; accordingly, applicants/recipients should read and follow these documents. EPA will provide assistance, if needed, in interpretation and compliance with these documents. Additional regulations for specific EPA programs (e.g., 40 CFR parts 35, 39, 45, 47) may also apply to the work for which funding is requested. Contact your EPA program representative or project officer for details.

These documents may be accessed electronically at the following Internet address: <http://www.epa.gov/ogd/regs.htm>. Hard copies are available upon request. Contact a Grants Specialist for further information.

### **GENERAL GRANT REGULATIONS:**

40 CFR -

- PART 7 - NON-DISCRIMINATION IN PROGRAMS RECEIVING  
FEDERAL ASSISTANCE FROM EPA (1990)
- PART 29- INTERGOVERNMENTAL REVIEW OF EPA PROGRAMS  
AND ACTIVITIES
- PART 30- GRANTS AND AGREEMENTS WITH INSTITUTIONS OF  
HIGHER EDUCATION, HOSPITALS, AND OTHER NON-  
PROFIT ORGANIZATIONS (1996)
- PART 31- UNIFORM ADMINISTRATIVE REQUIREMENTS FOR  
GRANTS AND COOPERATIVE AGREEMENTS TO STATE  
AND LOCAL GOVERNMENTS (1995)
- PART 32- GOVERNMENT-WIDE DEBARMENT AND SUSPENSION  
(NON-PROCUREMENT) AND GOVERNMENT-WIDE  
REQUIREMENTS FOR DRUG-FREE WORKPLACE;  
CLEAN AIR ACT AND CLEAN WATER ACT  
INELIGIBILITY OF FACILITIES IN PERFORMANCE OF  
FEDERAL CONTRACT, GRANTS, AND LOANS (1996)
- PART 34- NEW RESTRICTION ON LOBBYING (1995)

## **PROGRAM SPECIFIC GRANT REGULATIONS:**

40 CFR

- PART 35- STATE AND LOCAL ASSISTANCE (1995)
- PART 39- LOAN GUARANTEES FOR CONSTRUCTION OF  
TREATMENT WORKS (1995)
- PART 45- TRAINING ASSISTANCE (1995)
- PART 47- NATIONAL ENVIRONMENTAL EDUCATION ACT  
GRANTS (1995)

## **OMB CIRCULARS:**

- A-21 - COST PRINCIPLES FOR EDUCATIONAL INSTITUTIONS
- A-87 - COST PRINCIPLES FOR STATE, LOCAL, AND TRIBAL  
GOVERNMENTS
- A-122 - COST PRINCIPLES FOR NON-PROFIT ORGANIZATIONS
- A-133 - AUDIT REQUIREMENTS

(Section 2)

## PAYMENT PROCEDURES

In order to receive payment, the recipient must first **complete the attached Standard Form 3881 (SF 3881) “Payment Information Form.”** Questions regarding completion of the SF 3881 should be directed to Deanna Seymour at 404-562-8200.

All payments must be requested on the **Standard Form 270 (SF 270) “Request for Advance or Reimbursement”** (copy attached). Questions related to completion of the SF 270 form should be referred to the Grants Specialist at 404-562-xxxx:

<input type="checkbox"/> Ralph Robinson	-8418	<input type="checkbox"/> Jean Milner	- 8422
<input type="checkbox"/> Jane Kauffmann	-8427	<input type="checkbox"/> Hector Buitrago	-8397
<input type="checkbox"/> Ethelreen Murdix	-8426	<input type="checkbox"/> Ken Turner	-8428
<input type="checkbox"/> Marlene Jackson	-8415	<input type="checkbox"/> Stephanie Lankford	-8423
<input type="checkbox"/> Elaine Curles	-8364		

For the **first payment request**, send both the original SF 3881 and SF 270 forms to:

Financial Management Office  
US Environmental Protection Agency  
61 Forsyth Street, SW  
Atlanta, GA 30303-8960

For the **second and all subsequent payment requests**, send only the original SF 270 form to the Financial Management Office (FMO). Questions regarding the status of a particular payment request should be addressed to the FMO at 404-562-8200:

<input type="checkbox"/> Charles Walker	<input type="checkbox"/> Lawanda Watts
<input type="checkbox"/> Andrew Dunn	<input type="checkbox"/> Marie Wright
<input type="checkbox"/> Betty Miller	<input type="checkbox"/> Lisa Henry
<input type="checkbox"/> Deanna Seymour	<input type="checkbox"/> Judy McClain

**ACH VENDOR/MISCELLANEOUS PAYMENT  
ENROLLMENT FORM**

OMB No. 1510-0056  
Expiration Date 06/30/93

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion.

**PRIVACY ACT STATEMENT**

The following information is provided to comply with the privacy Act of 1974 (P.L. 93-579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means, to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

**AGENCY INFORMATION**

FEDERAL PROGRAM AGENCY: US ENVIRONMENTAL PROTECTION AGENCY

AGENCY IDENTIFIER:

AGENCY LOCATION CODE (ALC):

ACH FORMAT:

\_\_\_ CCD+ \_\_\_ CTX

ADDRESS: 61 FORSYTH STREET, SW  
ATLANTA FEDERAL CENTER  
ATLANTA, GA 30303-8960

CONTACT PERSON NAME: DEANNA SEYMOUR

TELEPHONE NUMBER:  
(404) 562-8200

ADDITIONAL INFORMATION:

**PAYEE/COMPANY INFORMATION**

NAME:

SSN NO. OR TAXPAYER ID NO.

ADDRESS:

CONTACT PERSON NAME:

TELEPHONE NUMBER:  
( )

**FINANCIAL INSTITUTION INFORMATION**

NAME:

ADDRESS:

ACH COORDINATOR NAME:

TELEPHONE NUMBER:  
( )

NINE-DIGIT ROUTING TRANSIT NUMBER:

DEPOSITOR ACCOUNT TITLE:

DEPOSITOR ACCOUNT NUMBER:

LOCKBOX NUMBER:

TYPE OF ACCOUNT: \_\_\_ CHECKING \_\_\_ SAVINGS \_\_\_ LOCKBOX

SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL:  
(Could be the same as ACH Coordinator)

TELEPHONE NUMBER:  
( )



Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

### INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12, and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2.	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4.	Enter the Federal grant number or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6.	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7.	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8.	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11.	The purpose of the vertical columns a, b, and c is to provide space for separate cost breakdowns when a project has been planned and budgeted by program,

Item	Entry
	function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a.	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b.	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d.	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13.	Complete the certification before submitting this request.



**(Section 3)**

**DISADVANTAGED BUSINESS ENTERPRISE  
(MBE-WBE)**

You have agreed in the terms and conditions of your assistance agreement to a fair share objective and to take positive efforts to utilize small businesses, small businesses in rural areas, minority-owned firms, and women's business enterprises whenever possible. You and your contractor(s) must maintain documentation of your efforts towards compliance with these requirements.

Positive efforts include all of the following steps:

1. Ensure that small businesses, minority-owned firms, and women's business enterprises are used to the fullest extent practicable.
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small businesses, minority-owned firms, and women's business enterprises.
3. Consider in the contract process whether firms competing for larger contracts intend to subcontract with small businesses, minority-owned firms, and women's business enterprises.
4. Encourage contracting with consortiums of small businesses, minority owned firms, and women's business enterprises when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the solicitation and utilization of small businesses, minority-owned firms, and women's business enterprises.
6. If the prime contractor awards subcontracts, require the contractor to take steps in paragraphs 1 through 5.

**Reporting**

An MBE-WBE report on Standard Form 5700-52A (5/96) must be submitted by every recipient in accordance with the terms and conditions on your award document. These forms are attached.

**U.S. ENVIRONMENTAL PROTECTION AGENCY  
MBE/WBE UTILIZATION UNDER FEDERAL GRANTS, COOPERATIVE  
AGREEMENTS, AND INTERAGENCY AGREEMENTS**

**PART 1. (NEGATIVE REPORTS ARE REQUIRED)**

1A. FEDERAL FISCAL YEAR

19\_\_\_\_\_

1B. REPORTING QUARTER (Check appropriate box)

☐

1st (Oct-Dec)

☐

2nd (Jan-Mar)

☐

3rd (Apr-Jun)

☐

4th (Jul-Sep)

☐

Annual

2. FEDERAL FINANCIAL ASSISTANCE AGENCY  
(EPA Office, Address)

3. REPORTING RECIPIENT (Name and Address)

2A. REPORTING CONTACT

PHONE:

3A. REPORTING CONTACT

PHONE:

4A. FINANCIAL ASSISTANCE AGREEMENT ID NUMBER

4B. FEDERAL FINANCIAL ASSISTANCE PROGRAM

5A. TOTAL GRANT AMOUNT

\$

5B. TOTAL CONTRACT/PROCUREMENT AMOUNT THIS  
QUARTER

\$

5C. RECIPIENT'S MBE/WBE GOALS

MBE

%

WBE

%

5D. ACTUAL MBE/WBE PROCUREMENT ACCOMPLISHED THIS REPORTING PERIOD

MBE \$

WBE \$

5E. NEGATIVE  
REPORT (Check)

☐

(See Instructions)

6. COMMENTS

7. NAME OF AUTHORIZED REPRESENTATIVE

TITLE

8. SIGNATURE OF AUTHORIZED REPRESENTATIVE

DATE

# MBE/WBE PROCUREMENTS MADE DURING QUARTER

## PART II.

Procurement Made by		Business Enterprise		\$ Value of Procurement	Date of Award MM/DD/YY	Type of Product or Service (Enter Code)	Name/Address of MBE/WBE Contractor or Vendor
Recipient	Other	Minority	Women				

EPA FORM 5700-52A - (5/96)

<sup>1</sup> Type of Product or Service Codes:

1 = Agriculture  
2 = Mining  
3 = Construction  
4 = Manufacturing

5 = Transportation  
6 = Wholesale Trade  
7 = Retail Trade  
8 = Finance, Insurance, Real Estate

9 = Services  
(a) Business Services  
(b) Professional Services  
(c) Repair Services  
(d) Personal Services

10 = Other

# INSTRUCTIONS

## MBE/WBE UTILIZATION UNDER FEDERAL GRANTS, COOPERATIVE AGREEMENTS, AND INTERAGENCY AGREEMENTS EPA FORM 5700-52A

### A. General Instructions:

MBE/WBE utilization is based on Executive Orders 11625, 12138, 12532, P.L. 102-389 and EPA Regulations Part 30 and 31. EPA Form 5700-52A must be completed by recipients of Federal grants, cooperative agreements, or other Federal financial assistance which involve procurement of supplies, equipment, construction or services to accomplish Federal assistance programs.

Recipients are required to report to EPA within one month following the end of each Federal fiscal year quarter or annually as in the agreement.

### B. Definitions:

*Procurement* is the acquisition through order, purchase, lease or barter of supplies, equipment, construction or services needed to accomplish Federal assistance programs.

A *contract* is a written agreement between an EPA recipient and another party (other than another public agency) and any lower tier agreement for equipment, services, supplies, or construction necessary to complete the project. Includes personal and professional services, agreements with consultants, and purchase orders.

A *minority owned enterprise* (MBE) is a business concern that is (1) at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and, (2) whose daily business operations are managed and directed by one or more of the minority owners.

U.S. citizenship is required. Recipients shall presume that minority individuals include Black Americans, Hispanic Americans, Native Americans, Asian-Pacific Americans, or other groups whose members are found to be disadvantaged by the Small Business Act or by the Secretary of Commerce under Section 5 of Executive order 11625. The reporting contact at EPA can provide additional information.

A *woman business enterprise* (WBE) is a business

concern that is, (1) at least 51 percent owned by one or more women, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more women and (2) whose daily business operations are managed and directed by one or more of the women owners.

Business firms which are 51 percent owned by minorities or women, but are in fact managed and operated by non-minority individuals do not qualify for meeting MBE/WBE procurement goals.

The following affirmative steps for utilizing MBEs and WBEs are required to be documented:

1. Inclusion of MBEs/WBEs on solicitation lists.
2. Assure MBEs/WBEs are solicited once they are identified.
3. Where feasible, divide total requirements into smaller tasks to permit maximum MBE/WBE participation.
4. Where feasible, establish delivery schedules which will encourage MBE/WBE participation.
5. Encourage use of the services of the U.S. Department of Commerce's Minority Business Development Agency (MBDA) and the U.S. Small Business Administration to identify MBEs/WBEs.
6. Require that each party to a subgrant, subagreement, or contract award take the affirmative steps outlined here.

### C. Instructions for Part I:

1. Complete Federal fiscal year and check applicable reporting box quarterly or annually. (Federal fiscal year runs from October 1 through September 30.)
2. **“Will be provided by EPA.”**
3. Identify the agency, state authority, university or other organization which is the recipient of the Federal financial assistance and the person to contact concerning this report.
- 4a. Grant/cooperative agreement or Interagency Agreement number assigned by EPA.
- 4b. Refer back to grant document for this information.
- 5a. Total grant amount which includes Federal funds plus recipient matching funds and funds from other sources.
- 5b. Total contracts/procurements awarded this quarter. For example: Actual dollars for procurement from the procuring office; actual contracts let from the contracts office; actual goods, services, supplies, etc., from other sources including the central purchasing/procurement centers).
- 5c. Portion of total procurement dollars recipient plans to spend with MBEs or WBEs this fiscal year. With the concurrence of EPA, a fair share goal shall be determined by each recipient.
- 5d. Dollar amount of all MBE/WBE procurement amounts awarded under this reporting period. (These amounts include the Federal, State and local shares in the procurement awards).
- 5e. Check only if no procurements were made this reporting period. (If dollar amounts are shown 5b., indicate reason in 6. Comments Section).
6. Additional comments or explanations. Please refer to specific item number(s) if appropriate.
7. Name and title of official administrator or designated reporting official.
8. Signature with month, day, and year report submitted.

### D. Instructions for Part II:

For each MBE/WBE procurement made under this assistance agreement during the reporting period, provide the following information:

1. Check whether this is a *first tier* procurement made directly by Federal financial assistance recipient or other *second tier* procurement made by recipient's subgrantee or prime contractor. Include all qualifying second tier purchases executed this quarter regardless of when the first tier procurement occurred.
2. Check MBE or WBE.
3. Dollar value of procurement.
4. Date of award, shown as month, day, and year.
5. Using codes at the bottom of the form, identify type of product or service acquired through this procurement (eg., enter 1 if agriculture, 2 if mining, etc).
6. Name and address of MBE/WBE firm.

This data is requested to comply with provisions mandated by: statute or regulations (40 CFR Part 30 and 31); OMB Circulars; or added by EPA to ensure sound and effective assistance management. Accurate, complete data are required to obtain funding, while no pledge of confidentiality is provided.

The public reporting and recording burden for this collection of information is estimated to average 1 hour per response annually. Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclosure or provide information to or for a Federal agency. This includes the time needed to review instructions; develop, acquire, install, and utilize technology and systems for the purposes of collecting, validating, and verifying information, processing and maintaining information, and disclosing and providing information; adjust the existing ways to comply with any previously applicable instructions and requirements; train personnel to be able to respond to a collection of information; search data sources; complete and review the collection of information; and transmit or otherwise disclose the information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

Send comments on the Agency's need for this information, the accuracy of the provided burden estimates, and any suggested methods for minimizing respondent burden, including through the use of automated collection techniques to the Director, OPPE Regulatory Information Division, U.S. Environmental Protection Agency (2136), 401 M St., S.W., Washington, D.C. 20460. Include the OMB Control number in any correspondence. Do not send the completed form to this address.

## PROCUREMENT STANDARDS

40 CFR Sections 30.40 through 30.48 contain procurement standards to ensure materials and services are obtained in an effective manner and in compliance with applicable Federal statutes and Executive orders. Superfund recipients must comply with the appropriate Superfund regulations, 40 CFR Subpart M or Subpart O.

Some major points in these sections are:

1. All transactions shall be conducted in a manner to provide, to the extent practical, open and free competition.
2. All recipients shall establish written procedures which, at a minimum, shall:
  - prevent purchase of unnecessary items
  - require, where appropriate, an analysis of lease and purchase alternatives to determine which is most economical and practical
  - ensure that solicitations provide:
    - a clear description of technical requirements
    - requirements which bidder must fulfill and factors to be used in evaluating bids
    - a description whenever practicable of technical requirements in terms of functions to be performed or performance required including acceptable standards
    - specific features of “brand name or equal” that bidders are required to meet
    - the acceptance, to extent practicable and economically feasible, of products/services dimensioned in metric system measurement
    - preference, to the extent practicable and feasible, of products and services that conserve natural resources and protect the environment and are energy efficient.
3. Recipients shall make positive efforts to utilize small businesses, minority-owned firms, and women’s business enterprises.
4. Some form of cost and price analysis shall be made and documented in the files for every procurement action.

Procurement files must contain at a minimum:

- the basis for contractor selection
- justification for lack of competition
- basis for award cost or price

Section 30.48 contains contract provisions that must be included in all contracts that exceed the small purchase threshold which is currently \$100,000. The Appendix to CFR Part 30 contains additional procurement provisions, some of which apply to all contracts, including small purchases.

## CHANGES TO YOUR AGREEMENT

### Budget/Program Plan

There are certain budget and program plan changes/revisions that require prior approval of EPA. Detailed information on these requirements can be found in the regulations at 40 CFR 30.25.

Some changes requiring prior approval of the award official are:

- change in scope or objective
- any revision requiring additional funds
- the inclusion of costs that require prior approval in accordance with the appropriate cost principles for your type of organization (see OMB Circulars under Section one of this Guidance package)

Your EPA program office or Project Officer may make the following approvals by letter:

- transfer of funds between direct and indirect cost categories
- transfer of funds allotted for training allowances (direct payment to trainees) to other expense categories
- unless described in the application and funded in the approved award, the subaward, transfer, or contracting out of any work under the award

### Time Extensions

You may extend your project/budget period one time for up to 12 months without prior approval, unless --

- a grant condition prohibits the extension
- it involves more funding
- it changes the approved scope or objectives.

You may not extend the agreement solely to use unobligated balances.

*You must notify EPA in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the award.*

**(Section 7)**

**FINANCIAL STATUS REPORTS**

Financial Status Reports (FSR) are the standard forms required to report the status of all funds for projects or programs. The SF 269 or 269A form is to be submitted at least annually (unless otherwise specified by grant condition). An annual interim report is due 90 days after the end of the first full federal fiscal year after the award is made. The final report is due 90 days after the end of the project period.

Copies of the SF-269 and SF-269A are included for your use.

Please read the accompanying supplemental guidance on the preparation and submittal of FSRs.



**FINANCIAL STATUS REPORTS (FSR)  
(Standard Form 269 or 269A)**

**SUPPLEMENTAL GUIDANCE FOR  
PREPARATION AND SUBMISSION**

**GENERAL INFORMATION:**

**What is the FSR?**

The FSR is the report which provides an accounting of the expenditures and obligations incurred for the performance of the approved project or work plan *during the budget period of the project*.

**When should it be submitted?**

An *interim* FSR should be submitted at least annually, unless otherwise specified in the terms and conditions of your award and should be submitted 90 after the end of the first full Federal fiscal year after the award. The *final* FSR should be submitted 90 days after the end of the budget period.

**Where should the FSR be mailed?**

US Environmental Protection Agency  
Grants Management Office  
Atlanta Federal Center  
61 Forsyth Street, SW  
Atlanta, GA 30303-8960

**What is an obligation?**

An obligation to pay for goods and services has been incurred when a contract or purchase order is executed. Obligation is not to be confused with expenditure or cash disbursement. The obligation must be incurred during the budget period of the assistance agreement.

**What is an unliquidated obligation?**

An unliquidated obligation is an obligation that has been incurred but not yet paid.

**What is an unobligated balance?**

An unobligated balance is the difference between the total authorized grant amount and the total amount of obligations (outlays and unliquidated obligations) incurred by the recipient during the budget period of the assistance agreement.

## **SUPPLEMENTAL GUIDANCE FOR THE SF-269 AND 269A:**

Basic instructions for completing the FSR are found on the back of the Standard Form 269 and 269A. The following guidance augments those instructions for clarification purposes. You may contact your Grants Specialist identified on the assistance agreement, if you have questions.

(NOTE: The item numbers below relate to SF-269A only. However, the guidance relates to the corresponding items on SF-269.)

### **Item #6 - Final Report**

This should be checked “YES” only if the FSR shows “0” unliquidated obligations on Line 10.d.

If an amount is shown on Line 10.d., the FSR is “INTERIM” and NOT “FINAL.”

### **Item #10 - Transactions**

Leave columns I and II blank. All figures should be placed in Column III, Cumulative.

### **Item #10.a. - Total Outlays**

Enter the total project outlays for the budget period. Total outlays must be supportable by accounting records.

### **Item #10.b. - Recipient Share of Outlays**

Subtract the amount in Line 10.c. from the amount in Line 10.a. to determine your share of the outlays. Insert that amount here.

### **Item #10.c. - Federal Share of Outlays**

Multiply the percent of project costs that EPA has agreed to pay as stated in your assistance agreement times the amount in Line 10.a. Enter that amount here. Please indicate the percent in a blank space on Line 10.c.

### **Item #10.d. - Total Unliquidated Obligations**

Enter a total of all obligations that have not been paid and check “NO” in Item #6 above. Attach a list of these obligations and a schedule of anticipated liquidation dates to your FSR. If you have no unliquidated obligations, enter “0” and check “YES” in Item #6 above.

### **Items #10.e. and f. - Recipient Share And Federal Share of Unliquidated Obligations**

Enter the recipient and Federal shares of any unliquidated obligations here. Using the same percentage as in Line 10.c., calculate the Federal and recipient shares of unliquidated obligations. Lines 10.e. and f. must equal Line 10.d. For 100% federally funded awards, there will be no recipient share.

**NOTE: All obligations should be liquidated within 90 days after the end of the budget period. EPA may extend this period at your request. A final FSR report must be prepared when all obligations have been liquidated.**

Item #10.g. - Total Federal Share

Enter the sums of Lines 10.c. and f.

Item #10.h. - Total Federal Funds Authorized For This Funding Period

Enter the amount of federal funds authorized on your assistance agreement for the budget period covered by this FSR.

Item #10.i. - Unobligated Balance of Federal Funds

Show unobligated balance of federal funds (Line h minus Line g).

## **CLEAN AIR ACT RECIPIENTS:**

Item #12 - Remarks

Enter all non-recurrent costs included on Line 10.g. Each item purchased and the unit cost must be reported. Equipment purchases with a unit acquisition cost of \$5,000 or more are considered non-recurrent.

**FINANCIAL STATUS REPORT**  
(Short Form)  
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No. 0348-0038	Page of Pages
3. Recipient Organization (Name and complete address, including ZIP code)			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See Instructions) From: (Month, Day, Year) To: (Month, Day, Year)		9. Period covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)	
10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays			
b. Recipient share of outlays			
c. Federal share of outlays			
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share (Sum of lines c and f)			
h. Total Federal funds authorized for this funding period			
i. Unobligated balance of Federal funds (Line h minus line g)			
11. Indirect Expense	a. Type of Rate (Place "x" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed		
	b. Rate	c. Base	d. Total Amount
	a. Federal Share		
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.			
13. Certification: <b>I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.</b>			
Typed or Printed Name and Title		Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official		Date Report Submitted	

# FINANCIAL STATUS REPORT

(Short Form)

Public reporting burden for this collection of information is estimated to average 90 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0038), Washington, DC 20503).

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award. You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3	Self-explanatory		which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
4.	Enter the employer identification number (EIN) assigned by the U.S. Internal Revenue Service.	10b.	Self-explanatory.
5.	Space reserved for an account number or other identifying number assigned by the recipient.	10c.	Self-explanatory.
6.	Check yes only if this is the last report for the period shown in item 8.	10d.	Enter the amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.
7.	Self-explanatory.		Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."		Do not include any amounts on line 10d that have been included on lines 10a, b or c.
9.	Self-explanatory.		On the final report, line 10d must be zero.
10.	The purpose of columns I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in <i>the same funding period</i> . If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	10e, f, g, h and i.	Self-explanatory.
		11a.	Self-explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
10a.	Enter total program outlays less any rebates, refunds, or other credits. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to sub-recipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for		Note: If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

**(Follow Instructions on the back)**

Previous Editions not Usable  
NSN 7540-01-012-4285

269-104  
200-498 P.O. 139 (Face)

Standard Form 269 (REV 7-97)  
Prescribed by OMB Circulars A-102 and A-110

# FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0038), Washington DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc. You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3.	Self-explanatory		expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
4.	Enter the employer identification number (EIN) assigned by the U.S. Internal Revenue Service.	10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
5.	Space reserved for an account number or other identifying number assigned by the recipient.	Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received, on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
6.	Check yes only if this is the last report for the period shown in item 8.	10d, e, f, h, i and j.	Self-explanatory.
7.	Self-explanatory.	10k.	Enter the amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."		Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.
9.	Self-explanatory.		Do not include any amounts on line 10k that have been included on lines 10a and 10j.
10.	The purpose of columns, I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in the same funding period. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.		On the final report, line 10k must be zero.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s.	10l.	Self-explanatory.
	For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.	10m.	On the final report, line 10m must also be zero.
		10n, o, p, q, r, s and t.	Self-explanatory.
		11a.	Self-explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
		Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of		

## (Section 9)

### **CLOSING YOUR AGREEMENT (Part 30 Recipients only)**

It is EPA policy that all assistance agreements be closed within 180 days of the project end date. An award recipient may grant themselves a **one time no-cost time extension**. Unless the award document specifically prohibits an extension, you may extend your project period for one year by notifying EPA in writing with the supporting reasons and the revised end date. This notification must occur **at least 10 days before the project period end date specified in the original award**. GMO will provide written documentation of EPA concurrence. Any request for a time extension greater than one year, for an increase in funds, or for a change in the objectives or scope of work requires an official request and formal amendment to your award.

#### **A. FINAL REPORTS AND SUBMITTALS**

A **final FSR** is due 90 days after the end of the project period (see section 7 on the FSR and FSR guidance).

The attached **Assistance Agreement Closeout Checklist** must be completed and returned with your final FSR.

If a **final technical or performance report** is required, it is due 90 days after the end of the project period. A condition on your award will indicate whether a final report is required and generally what it should contain.

An **MBE/WBE report** is required in accordance with the terms and conditions of your award (see section 4 on DBE requirements).

#### **B. SCHEDULE**

- **Ninety (90) days before expiration of your assistance agreement**, your finance director will be notified of pending closeout requirements.
- **Within 30 days after expiration**, you will be contacted to determine whether any impediments to closeout exist.
- If all **reports/deliverables are received** within the 90-day time frame and are approved, you will be notified by letter that your agreement will be closed.
- If the required **reports/deliverables have not been received** within 90 days after expiration of the project period and a time extension has not been granted or requested, you will be notified of the overdue status. **150 days after expiration**, you will receive a notice of noncompliance; **180 days after expiration**, EPA will initiate a notice of intent to impose sanctions for noncompliance to be issued by the EPA award official.



**REGION 4**  
**ASSISTANCE AGREEMENT CLOSEOUT CHECKLIST**

(Complete and return within 90 days of project period end date.)

**Return to:**   **Grants Management Office**  
**U.S. Environmental Protection Agency**  
**61 Forsyth Street**  
**Atlanta, GA 30303-8960**

**Applicant:** \_\_\_\_\_ **Assistance Number:** \_\_\_\_\_

**Applicant Contact:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**Program:** \_\_\_\_\_ **Project End Date:** \_\_\_\_\_

**EPA Contact:** \_\_\_\_\_

	YES	NO
<b>A. TECHNICAL/PERFORMANCE REPORTS</b>  Have final technical/performance reports been submitted to the EPA Project Officer in accordance with the terms and conditions of the award and statement of work (if applicable)? If no, complete the reports and submit with this checklist or explain and request an extension for submittal date.	_____	_____
<b>B. FINAL PAYMENT</b>  Has final payment been received from EPA?  If "NO", attach copy of payment request.	_____	_____
<b>C. FINANCIAL STATUS REPORT (SF 269 or 269A)</b>  Is a completed Final FSR attached?  If "NO," you must explain and request an extension for submittal date.	_____	_____
<b>D. MINORITY/WOMEN OWNED BUSINESS UTILIZATION REPORT (EPA Form 5700-2A)</b>  Have funds been spent for construction, supplies, equipment or contractual services?  If "YES," complete the report and return it with this checklist.	_____	_____

	YES	NO
<b>E. SUPPLIES</b>  Are there unused supplies acquired under the grant with a residual aggregate fair market value in excess of \$5,000 remaining?  If "YES," indicate one of the following disposal options:  Continue to use supplies on this or other Federally sponsored projects?  Compensate EPA for its share . (Attach check)	     	     
<b>F. EQUIPMENT</b>  <i>(NOTE: States may manage and dispose of equipment in accordance with State laws. All other recipients must complete the following.)</i>  Is there equipment acquired under the grant with a fair market value per unit in excess of \$5,000?  If "YES," indicate one of the following disposal options:  Continue to use the equipment on this and/or other Federally funded projects.  Keep or sell the equipment and compensate EPA for its share of the current fair market value.	     	     
Submitted by: _____ Date: _____  Title: _____ Phone: _____  e-mail address: _____		